



BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

A-570-970

Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review and Final Results of New Shipper Review; 2012-2013

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

SUMMARY: On January 9, 2015, the Department of Commerce (“the Department”) published the preliminary results of a new shipper review (“NSR”) and the second administrative review (“AR”) of the antidumping duty (“AD”) order on multilayered wood flooring (“MLWF”) from the People's Republic of China (“the PRC”), in accordance with sections 751(a)(1)(B) and 751(a)(2)(B) of the Tariff Act of 1930, as amended (“the Act”).¹ The period of review (“POR”) for the AR and NSR is December 1, 2012, through November 30, 2013. The NSR covers one producer/exporter of subject merchandise: Linyi Anying Wood Co., Ltd., (“Anying”).² The AR covers 69 companies. The mandatory respondents in this review are: (1) Dalian Dajen Wood Co., Ltd. (“Dajen”) and (2) Jiangsu Senmao Bamboo and Wood Products Co., Ltd. (“Senmao”). We invited interested parties to comment on our *NSR Preliminary Results* and *Preliminary Results*. No parties commented on the *NSR Preliminary Results*. Accordingly, we continue to

¹ See *Multilayered Wood Flooring from the People's Republic of China: Preliminary Results of Antidumping Duty New Shipper Review; 2012-2013*, 80 FR 1391 (January 9, 2015) (“*NSR Preliminary Results*”), and accompanying Preliminary Decision Memorandum; *Multilayered Wood Flooring from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review; 2012 – 2013*, 80 FR 1388 (January 9, 2015) (“*Preliminary Results*”) and accompanying Preliminary Decision Memorandum.

² See *NSR Preliminary Results*.

find that Anying has not made sales of subject merchandise at less than normal value. For the AR, we received comments from interested parties. Based on our analysis of the comments received, we made changes to the margin calculations for the final results of the AD AR. The final dumping margins are listed below in the “Final Results” section of this notice.

DATES: Effective date: (insert date of publication in the *Federal Register*).

FOR FURTHER INFORMATION CONTACT: Lilit Astvatsatryan, Maisha Cryor, or William Horn, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6412, (202) 482-5831, or (202) 482-2615, respectively.

Background

As noted above, on January 9, 2015, the Department published its *NSR Preliminary Results* and *Preliminary Results*. The Department invited parties to submit case briefs and hearing requests related to the *NSR Preliminary Results* and *Preliminary Results*. No briefs or hearing requests were received regarding the *NSR Preliminary Results*. On February 9, 2015, regarding the *Preliminary Results*, the Department received case briefs from Old Master Products Inc. (“Old Master”); Lumber Liquidators Services, LLC (“Lumber Liquidators”); Linyi Bonn Flooring Manufacturing Co., Ltd. (“Linyi Bonn”); Baishan Huafeng Wood Product Co. Ltd., (collectively, “Baishan”)³; Fine Furniture (Shanghai) Limited (“Fine Furniture”); Dajen, Senmao, and various separate rate applicants (collectively, “Dajen/Senmao”); Armstrong Wood Products (Kunshan) Co. Ltd. and Armstrong World Industries (collectively, “Armstrong”); the

³ see Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Lynn M. Fischer Fox Deputy Assistant Secretary for Policy & Negotiation, dated and issued concurrently with this notice, regarding “Issues and Decision Memorandum for Final Results of 2012-2013 Antidumping Duty Administrative Review of Multilayered Wood Flooring from the People’s Republic of China” (“Issues and Decision Memorandum”) at 1 for a full list.

Alliance for Free Choice and Jobs in Flooring;⁴ and the Coalition for American Hardwood Parity (“CAHP”).⁵ On February 18, 2015, the Department received rebuttal briefs from Fine Furniture, Dajen/Senmao, and CAHP. On February 25, 2015 the Department received the resubmission of its February 18 rebuttal brief from Lumber Liquidators. On February 9, 2015 the Department received requests for a hearing from Fine Furniture, CAHP, Old Master, and Dajen/Senmao regarding the second administrative review. Various interested parties participated in a public hearing on April 1, 2015. On April 22, 2015, we extended the time period for issuing the final results of the AR and NSR by 60 days, until July 8, 2015.

Scope of the Order

The merchandise covered by the order includes MLWF, subject to certain exceptions.⁶ Imports of the subject merchandise are provided for under the following subheadings of the HTSUS: 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.2510; 4412.31.2520; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.5125; 4412.31.5135; 4412.31.5155; 4412.31.5165; 4412.31.6000; 4412.31.9100; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.2510; 4412.32.2520; 4412.32.3125; 4412.32.3135; 4412.32.3155; 4412.32.3165; 4412.32.3175; 4412.32.3185; 4412.32.5600; 4412.39.1000; 4412.39.3000; 4412.39.4011; 4412.39.4012; 4412.39.4019; 4412.39.4031; 4412.39.4032; 4412.39.4039; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5010; 4412.39.5030; 4412.39.5050; 4412.94.1030; 4412.94.1050; 4412.94.3105;

⁴ The Alliance for Free Choice and Jobs in Flooring consists of the following domestic producers of the like product: Swiff Train Co.; Metropolitan Hardwood Floors, Inc.; Real Wood Floors, LLC.; Galleher Corp; Crescent Hardwood Supply; Custom Wholesale Floors, Inc.; Urban Global LLC; Pinnacle Interior Elements, Ltd.; Timeless Design Import LCC; CDC Distributors, Inc.; CLBY Inc. (dba D&M Flooring); Johnson's Premium Hardwood Flooring, Inc.; The Master's Craft Corp.; BR Custom Surface; Doma Source LLC; Wego Chemical & Chemical & Mineral Corp. and V.A.L. Floors, Inc.

⁵ The member-companies of the CAHP are as follows: Anderson Hardwood Floors, LLC; From the Forest; Howell Hardwood Flooring; Mannington Mills, Inc.; Nydree Flooring; and Shaw Industries Group, Inc.

⁶ For a complete description of the scope of the order, *see Issues and Decision Memorandum*

4412.94.3111; 4412.94.3121; 4412.94.3131; 4412.94.3141; 4412.94.3160; 4412.94.3171;
4412.94.4100; 4412.94.5100; 4412.94.6000; 4412.94.7000; 4412.94.8000; 4412.94.9000;
4412.94.9500; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110;
4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170;
4412.99.4100; 4412.99.5100; 4412.99.5710; 4412.99.6000; 4412.99.7000; 4412.99.8000;
4412.99.9000; 4412.99.9500; 4418.71.2000; 4418.71.9000; 4418.72.2000; 4418.72.9500; and
9801.00.2500.⁷ While HTSUS subheadings are provided for convenience and customs purposes,
the written description of the subject merchandise is dispositive.

Final Determination of No Shipments

In the *Preliminary Results*, we found that Anhui Longhua Bamboo Product Co., Ltd., Benxi Wood Company, Guangzhou Homebon Timber Manufacturing Co., Ltd., Jiaxing Brilliant Import & Export Co. Ltd., Pinge Timber Manufacturing (Zhejiang) Co., Ltd., Power Dekor Group Co., Ltd., and Shenyang Senwang Wooden Industry Co., Ltd. had no shipments during the POR.⁸ Additionally, we found that Dalian Huade Wood Product Co., Ltd. and Zhejiang Fuerjia Wooden Co., Ltd. did not have any qualifying shipments for the Department to review, due to their certification that their only POR shipments underwent review during their respective NSRs. We did not receive comments with respect to any of these companies. Thus, for these final results of review, we continue to find that those companies had no shipments during the POR. Consistent with our “automatic assessment” clarification, we will issue appropriate

⁷ On August 28, 2013, in consultation with CBP, the Department added the following HTSUS classification to the AD/CVD module for wood flooring: 9801.00.2500. See Letter to the File from Lilit Astvatsatryan, Case Analyst, Enforcement and Compliance, Office IV, regarding “Multilayered Wood Flooring from the PRC, Modification of the Case Reference File in ACE,” (November 18, 2013).

⁸ See *Preliminary Results*, 80 FR at 1389 n. 4.

instructions with respect to these companies to U.S. Customs and Border Protection (“CBP”) based on our final results.⁹

Analysis of Comments Received

All issues raised in the case and rebuttal briefs filed by parties in the AR are addressed in the Issues and Decision Memorandum, which is hereby adopted by this notice. A list of the issues that parties raised and to which we responded in the Issues and Decision Memorandum follows as an appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (“ACCESS”). ACCESS is available to registered users at <http://access.trade.gov> and in the Central Records Unit, room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>. The paper copy and electronic version of the Issues and Decision Memorandum are identical in content.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made revisions to the margin calculations for Dajen and Senmao.¹⁰ These changes are discussed in the relevant sections of the Issues and Decision Memorandum and company-specific analysis memoranda, as appropriate.

Separate Rates and Partial Rescission

In our *Preliminary Results*, we determined that eight separate rate applicant companies and 60 separate rate certifier companies demonstrated their eligibility for separate rate status.¹¹

⁹ See *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 4, 2011); see also the “Assessment” section of this notice, below.

¹⁰ See Issues and Decision Memorandum.

¹¹ See Preliminary Decision Memorandum.

Subsequent to the publication of the *Preliminary Results*, we received comments from Baroque Timber Industries (Zhongshan) Co., Ltd., Riverside Plywood Corporation, Samling Elegant Living Trading (Labuan) Limited, and Samling Riverside Co. Limited (collectively, the “Samling Group”) noting that the Samling Group was recognized in the final results of the first administrative review to be excluded from the AD order on MLWF pursuant to court order.¹² Samling Group further requested rescission of its administrative review for the second review period as its entries are not subject to the AD order.

The Department agrees that Samling Group and another company subject to this review, Zhejiang Layo Wood Industry Co., Ltd. (“Layo Wood”), have been excluded from the AD order on MLWF as a result of litigation.¹³ Further, both Samling Group and Layo Wood certified for this review that they did not export subject merchandise to the United States other than from the manufacturer/exporter combination specifically excluded from the order following the investigation, and the shipment data that we examined did not show U.S. entries of subject merchandise during the POR from other producer/exporter combinations.¹⁴ Therefore, we are rescinding the review with respect to the Samling Group and Layo Wood. No other changes have been made for the separate rate companies listed in the *Preliminary Results*.

Final Results of the New Shipper Review and AR

Regarding the *NSR Preliminary Results*, no interested parties filed case briefs in response to the Department’s invitation to comment on the *NSR Preliminary Results*. Therefore, because the record contains no other information or evidence that calls into question our *NSR Preliminary*

¹² See Letter from Samling Group re: Samling Group Request for Correction of Preliminary Results (January 8, 2015).

¹³ See *Multilayered Wood Flooring from the People’s Republic of China: Notice of Court Decision Not in Harmony With the Final Determination and Amended Final Determination of the Antidumping Duty Investigation*, 79 FR 25109 (May 2, 2014).

¹⁴ See Liquidation Instructions for MLWF from the PRC, produced and exported by the Samling Group, CBP Message No. 4143304 (May, 23, 2014).

Results, for these final results, the Department has made no changes to its calculations announced in the *NSR Preliminary Results*. Therefore, for the final results of the NSR, the Department continues to determine that the following weighted-average dumping margin exists for the POR from December 1, 2012, through November 30, 2013:

Exporter	Producer	Weighted-Average Dumping Margin (percent)
Linyi Anying Wood Co., Ltd.	Linyi Anying Wood Co., Ltd.	0.00

Regarding the AR, we determine that the following weighted-average dumping margins exist for the POR from December 1, 2012, through November 30, 2013:

Exporter	Weighted-Average Dumping Margin (Percent)
Dalian Dajen Wood Co., Ltd.	0.00
Jiangsu Senmao Bamboo and Wood Industry Co., Ltd.	13.74
A&W (Shanghai) Woods Co., Ltd.	13.74
Armstrong Wood Products (Kunshan) Ltd.	13.74
Baishan Huafeng Wood Product Co., Ltd.	13.74
Changbai Mountain Development and Protection Zone Hongtu Wood Industrial Co., Ltd.	13.74
Changzhou Hawd Flooring Co., Ltd.	13.74
Chinafloors Timber (China) Co., Ltd.	13.74
Dalian Huilong Wooden Products Co., Ltd.	13.74
Dalian Jiuyuan Wood Industry Co., Ltd.	13.74

Dalian Kemian Wood Industry Co., Ltd.	13.74
Dalian Penghong Floor Products Co., Ltd.	13.74
Dalian T-Boom Wood Products Co., Ltd.	13.74
Dasso Industrial Group Co., Ltd. ¹⁵	13.74
Dongtai Fuan Universal Dynamics, LLC	13.74
Dunhua City Dexin Wood Industry Co., Ltd.	13.74
Dunhua City Hongyuan Wood Industry Co., Ltd.	13.74
Dun Hua City Jisen Wood Industry Co., Ltd.	13.74
Dunhua City Wanrong Wood Industry Co., Ltd.	13.74
Dun Hua Sen Tai Wood Co., Ltd.	13.74
Fine Furniture (Shanghai) Limited or Double F Limited	13.74
Fusong Jinlong Wooden Group ¹⁶	13.74
GTP International Ltd.	13.74
Guangdong Yihua Timber Industry Co., Ltd.	13.74
Guangzhou Panyu Kangda Board Co., Ltd.	13.74
Guangzhou Panyu Southern Star Co., Ltd.	13.74
HaiLin LinJing Wooden Products, Ltd	13.74

¹⁵ The *Initiation Notice (Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part*, 79 FR 6147 (February 3, 2014)) included Hangzhou Dazhuang Floor Co. (dba Dasso Industrial Group Co., Ltd.); however, Dasso Industrial Group Co., Ltd. (“Dasso”) certified in its March 21, 2014 separate-rate certification that it no longer uses the name Hangzhou Dazhuang Floor Co., Ltd., and did not use that name during the POR. Therefore, the separate-rate status applies only to Dasso.

¹⁶ The following companies are collectively known as The Fusong Jinlong Group (“Fusong Jinlong Group”): Dalian Qianqiu Wooden Product Co., Ltd.; Fusong Jinlong Wooden Group Co., Ltd.; Fusong Jinqiu Wooden Product Co., Ltd.; and Fusong Qianqiu Wooden Product Co., Ltd.

Hangzhou Hanje Tec Co., Ltd.	13.74
Hangzhou Zhengtian Industrial Co., Ltd.	13.74
Hunchun Forest Wolf Wooden Industry Co., Ltd.	13.74
Huzhou Chenghang Wood Co., Ltd.	13.74
Huzhou Fulinmen Imp. & Exp. Co., Ltd.	13.74
Huzhou Jesonwood Co., Ltd.	13.74
Huzhou Sunergy World Trade Co., Ltd.	13.74
Jianfeng Wood (Suzhou) Co., Ltd.	13.74
Jiangsu Guyu International Trading Co., Ltd.	13.74
Jiangsu Kentier Wood Co., Ltd.	13.74
Jiangsu Mingle Flooring Co., Ltd.	13.74
Jiangsu Simba Flooring Co., Ltd.	13.74
Jiashan HuiJiaLe Decoration Material Co., Ltd.	13.74
Jilin Forest Industry Jinqiao Flooring Group Co., Ltd.	13.74
Jilin Xinyuan Wooden Industry Co., Ltd.	13.74
Karly Wood Product Limited	13.74
Kemian Wood Industry (Kunshan) Co., Ltd.	13.74

Shanghai Lizhong Wood Products Co., Ltd./The Lizhong Wood Industry Limited Company of Shanghai/Linyi Youyou Wood Co., Ltd. ¹⁷	13.74
Metropolitan Hardwood Floors, Inc.	13.74
Mudanjiang Bosen Wood Industry Co., Ltd.	13.74
Nakahiro Jyou Sei Furniture (Dalian) Co., Ltd.	13.74
Nanjing Minglin Wooden Industry Co., Ltd.	13.74
Puli Trading Limited	13.74
Shanghai Eswell Timber Co., Ltd.	13.74
Shanghai Lairunde Wood Co., Ltd.	13.74
Shanghai New Sihe Wood Co., Ltd.	13.74
Shanghai Shenlin Corp.	13.74
Shenyang Haobainian Wooden Co., Ltd.	13.74
Shenzhenshi Huanwei Woods Co., Ltd	13.74
Suzhou Dongda Wood Co., Ltd.	13.74
Tongxiang Jisheng Import and Export Co., Ltd.	13.74
Xiamen Yung De Ornament Co., Ltd.	13.74
Xuzhou Shenghe Wood Co., Ltd.	13.74
Yingyi-Nature (Kunshan) Wood Industry Co., Ltd.	13.74

¹⁷ The Department determined that Linyi Youyou Wood Co., Ltd. is the successor-in-interest to Shanghai Lizhong Wood Products Co., Ltd./The Lizhong Industry Limited Company of Shanghai. *See Multilayered Wood Flooring From the People's Republic of China: Final Results of Changed Circumstances Review*, 79 FR 58740 (September 30, 2014).

Yixing Lion-King Timber Industry Co., Ltd.	13.74
Zhejiang Biyork Wood Co., Ltd.	13.74
Zhejiang Dadongwu Greenhome Wood Co., Ltd.	13.74
Zhejiang Fudeli Timber Industry Co., Ltd.	13.74
Zhejiang Fuma Warm Technology Co., Ltd.	13.74
Zhejiang Longsen Lumbering Co., Ltd.	13.74
Zhejiang Shiyong Timber Co., Ltd.	13.74
Zhejiang Tianzhen Bamboo & Wood Development Co., Ltd.	13.74
PRC-Wide Entity ¹⁸	58.84

Assessment Rates

The Department will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review. The Department intends to issue assessment instructions to CBP 15 days after the publication date of these final results of this review. In accordance with 19 CFR 351.212(b)(1), we are calculating importer- (or customer-) specific assessment rates for the merchandise subject to this review. For any individually examined respondent whose weighted-average dumping margin is above *de minimis* (i.e., 0.50 percent), the Department will calculate importer- (or customer)-specific assessment rates for merchandise subject to this review. Where appropriate, we calculated an *ad valorem* rate for each importer

¹⁸ The following companies were named in the *Initiation Notice* but did not submit a certification of no shipment, separate rate application or separate rate certification; therefore they are part of the PRC-wide entity: Baiying Furniture Manufacturer Co., Ltd.; Dunhua Jisheng Wood Industry Co., Ltd.; Dunhua Shengda Wood Industry Co., Ltd.; Fu Lik Timber (HK) Co., Ltd.; Guangdong Fu Lin Timber Technology Limited, Guangzhou Panyu Shatou Trading Co., Ltd.; Hunchun Xingjia Wooden Flooring Inc.; Huzhou Fuma Wood Bus. Co., Ltd.; Huzhou Ruifeng Imp. & Exp. Co., Ltd.; Jiaxing Brilliant Import & Export Co., Ltd. Linyi Bonn; Sennorwell International Group (Hong Kong) Limited; Shenyang Sende Wood Co., Ltd.; Suzhou Anxin Weiguang Timber Co., Ltd.; Vicwood Industry (Suzhou) Co., Ltd.; Yekalon Industry, Inc.; Zhejiang AnJi XinFeng Bamboo & Wood Co., Ltd.; Zhejiang Desheng Wood Industry Co., Ltd.; Zhejiang Haoyun Wood Co., Ltd.; and Zhejiang Jeson Wood Co., Ltd.

(or customer) by dividing the total dumping margins for reviewed sales to that party by the total entered values associated with those transactions. For duty-assessment rates calculated on this basis, we will direct CBP to assess the resulting *ad valorem* rate against the entered customs values for the subject merchandise. Where appropriate, we calculated a per-unit rate for each importer (or customer) by dividing the total dumping margins for reviewed sales to that party by the total sales quantity associated with those transactions. For duty-assessment rates calculated on this basis, we will direct CBP to assess the resulting per-unit rate against the entered quantity of the subject merchandise.¹⁹ We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific assessment rate is above *de minimis*. Where either the respondent's weighted-average dumping margin is zero or *de minimis*, or an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties. For Anying, whose weighted average dumping margin is zero, the Department will instruct CBP to liquidate appropriate entries without regard to antidumping duties.²⁰ We intend to instruct CBP to liquidate entries of subject merchandise exported by the PRC-wide entity at the PRC-wide rate.

If the Department determines that an exporter under review had no shipments of subject merchandise, any suspended entries that entered under that exporter's case number will be liquidated at the PRC-wide rate.²¹

For the companies not selected for individual examination, we will instruct CBP to apply the rate listed above to the entries of subject merchandise exported by such companies and entered during the period from December 1, 2012 through November 30, 2013. This rate is the

¹⁹ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101, 8103 (February 14, 2012).

²⁰ See 19 CFR 351.212(b)(1).

²¹ For a full discussion of this practice, see *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

same as the rate for the one mandatory respondent with a weighted-average dumping margin that is above *de minimis*.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of these reviews for shipments of the subject merchandise from the PRC entered, or withdrawn from warehouse, for consumption on or after the publication date in the *Federal Register* of the final results of review, as provided by section 751(a)(2)(C) of the Act. First, with respect to Anying, the new shipper respondent, the Department established a combination cash deposit rate for this company, consistent with its practice, as follows: (1) for subject merchandise produced and exported by Anying, a zero cash deposit will be required; (2) for subject merchandise exported by Anying, but not produced by Anying, the cash deposit rate will be the rate for the PRC-wide entity; (3) for subject merchandise produced by Anying, but not exported by Anying, the cash deposit rate will be the rate applicable to the exporter. For Dajen, Senmao, and the non-examined, separate rate respondents, the cash deposit rate will be equal to their weighted-average dumping margins established in the final results of this review, except if the rate is zero or *de minimis*, then no cash deposit will be required. For Anhui Longhua Bamboo Product Co., Ltd., Benxi Wood Company, Guangzhou Homebon Timber Manufacturing Co., Ltd., Jiaxing Brilliant Import & Export Co. Ltd., Pingde Timber Manufacturing (Zhejiang) Co., Ltd., Power Dekor Group Co., Ltd., and Shenyang Senwang Wooden Industry Co., Ltd., which claimed no shipments, the cash deposit rate will remain unchanged from their rate assigned in the most recently completed review of the company. Likewise, for Dalian Huade Wood Product Co., Ltd. and Zhejiang Fuerjia Wooden Co., Ltd., the cash deposit rate will remain unchanged from the rate assigned in the recently completed new shipper reviews of these

companies. For previously investigated or reviewed PRC and non-PRC exporters not listed above that received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the most-recently established exporter-specific rate. For all PRC exporters of subject merchandise that have not been found to be entitled a separate rate, the cash deposit rate will be that for the PRC-wide entity established in the final determination of the less than fair value investigation (*i.e.*, 58.84 percent). For all non-PRC exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the PRC exporter that supplied that non-PRC exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

Disclosure

We intend to disclose the calculations performed regarding these AR final results within five days of the date of publication of this notice in this proceeding in accordance with 19 CFR 351.224(b).²²

Notification to Importers Regarding the Reimbursement of Duties

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in the Department's presumption that reimbursement of antidumping duties has occurred and the subsequent assessment of doubled antidumping duties.

Administrative Protective Order ("APO")

This notice also serves as a final reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in

²² Regarding the NSR, there are no calculations to disclose for these final results, as no changes have been made to our analysis subsequent to our *NSR Preliminary Results*.

accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this AR, NSR, and notice in accordance with sections 751(a)(1), 751(a)(2)(B), and 777(i) of the Act.

Lynn M. Fischer Fox
Deputy Assistant Secretary
for Policy & Negotiation

July 8, 2015
Date

Appendix – Issues and Decision Memorandum

Summary

Background

Scope of the Order

List of Abbreviations and Acronyms

Discussion of the Issues

Comment 1: Differential Pricing

1.A Cohen's D Test

1.B Denial of Offsets with the Average-to-Transaction Comparison Method

Comment 2: Whether the VAT Adjustment is Correctly Applied

Comment 3: Fine Furniture's Status as a Voluntary Respondent

Comment 4: Whether Fine Furniture's Liquidation Instructions Should Include the Name of Its Affiliate Listed on the Import Documentation Submitted to U.S. CBP

Comment 5: Whether the Department Correctly Applied the PRC-Wide Rate to Linyi Bonn

Comment 6: Paint and Pigments

Comment 7: Surrogate Financial Ratios

Comment 8: Wood Input Conversion Factors

Comment 9: Truck Freight and Handling Surrogate Values

Comment 10: Surrogate Value for Electricity

Comment 11: Plywood

A: AFA/PAFA

B: Simple Average AUV

C: Exclude Aberrational Imports from Taiwan and the United States

D: Surrogate Value for Plywood

Comment 12: Surrogate Value for Wood Scrap

Comment 13: Surrogate Value for HDF

Comment 14: Surrogate Value for Glue

Comment 15: Senmao's Domestic Truck Freight Costs on Wood Inputs

Comment 16: Whether to Deny Senmao's By-Product Offset

Comment 17: Separate Rate Calculation

Recommendation

Table of Shortened Citations

Litigation Cite Table

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